

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Vinton</div> <div>CITY OF <u> Vinton </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200601300000</div> <div>VINTON CITY CLERK</div> <div>PO BOX 529</div> <div>VINTON, IA 52349</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,217,478		2,217,478	2,169,794
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,217,478		2,217,478	2,169,794
Delinquent property taxes		0		0	0
TIF revenues		163,879		163,879	154,682
Other city taxes		369,917	0	369,917	360,946
Licenses and permits		50,692	0	50,692	55,000
Use of money and property		52,499	50,573	103,072	23,350
Intergovernmental		1,386,799	171,519	1,558,318	711,503
Charges for fees and service		412,016	6,139,438	6,551,454	6,751,068
Special assessments		11,974	0	11,974	20,000
Miscellaneous		29,964	0	29,964	88,500
Other financing sources		1,407,887	63,750	1,471,637	2,478,550
Total revenues and other sources		6,103,105	6,425,280	12,528,385	12,813,393
Expenditures and Other Financing Uses					
Public safety		867,822	0	867,822	936,294
Public works		1,151,274	0	1,151,274	1,223,076
Health and social services		10,036	0	10,036	38,512
Culture and recreation		885,270	0	885,270	889,017
Community and economic development		58,084	0	58,084	68,264
General government		346,989	0	346,989	452,004
Debt service		843,182	0	843,182	971,316
Capital projects		1,424,835	0	1,424,835	1,542,634
Total governmental activities expenditures		5,587,492	0	5,587,492	6,121,117
Business type activities		0	5,639,540	5,639,540	6,986,097
Total ALL expenditures		5,587,492	5,639,540	11,227,032	13,107,214
Other financing uses, including transfers out		920,409	251,228	1,171,637	1,873,550
Total ALL expenditures/And other financing uses		6,507,901	5,890,768	12,398,669	14,980,764
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-404,796	534,512	129,716	-2,167,371
Beginning fund balance July 1, 2014		4,392,716	5,751,218	10,143,934	8,881,013
Ending fund balance June 30, 2015		3,987,920	6,285,730	10,273,650	6,713,642
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,497,500	Other long-term debt		\$ 0
Revenue debt		\$ 4,965,730	Short-term debt		\$ 0
TIF Revenue debt		\$ 67,500			
			General obligation debt limit		\$ 11,781,146
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/20/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Cindy Michael			319	472-4707	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/17/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Vinton							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,281,963	400,577					2,217,478			2,217,478	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,281,963	400,577					2,217,478		T01	2,217,478	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,281,963	400,577					2,217,478			2,217,478	6					
7	TIF revenues			163,879				163,879		T01	163,879	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0									
14	Other local option taxes		369,917					369,917		T09	369,917	14					
15	TOTAL OTHER CITY TAXES	0	369,917	0	0	0	0	369,917	0		369,917	15					
16	Section B - LICENSES AND PERMITS	50,692						50,692		T29	50,692	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	1,728	1,121		1,493	1,633		5,975	12,385	U20	18,360	18					
19	Rents and royalties	46,524						46,524	38,188	U40	84,712	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	48,252	1,121	0	1,493	1,633	0	52,499	50,573		103,072	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	216,781	12,473					229,254	74,297	B89	303,551	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes	111,811						111,811		B30	111,811	31					
32								0			0	32					
33	Total Federal grants and reimbursements	328,592	12,473	0	0	0	0	341,065	74,297		415,362	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Vinton						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		546,636					546,636		C46	546,636	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	13,821				6,460		20,281	97,222	C89	117,503	49				
50	Iowa Department of Transportation					305,757		305,757		C89	305,757	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	13,821	546,636	0	0	312,217	0	872,674	97,222		969,896	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	22,528				44,939		67,467			67,467	63				
64	Library service	2,112						2,112		D89	2,112	64				
65	Township contributions	46,481				57,000		103,481		D89	103,481	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	71,121	0	0	0	101,939	0	173,060	0		173,060	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	413,534	559,109	0	0	414,156	0	1,386,799	171,519		1,558,318	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	533,002	A91	533,002	73				
74	Sewer							0	502,972	A8Ø	502,972	74				
75	Electric							0	4,607,026	A92	4,607,026	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	122,354						122,354		AØ1	122,354	78				
79	Landfill/garbage							0	496,438	A81	496,438	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Vinton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees		30					30		A89	30	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges					240		240		A44	240	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	14,248						14,248		A89	14,248	99
100	Park, recreation, and cultural charges	275,144						275,144		A61	275,144	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	411,746	30	0	0	240	0	412,016	6,139,438		6,551,454	104
105												105
106	Section F - SPECIAL ASSESSMENTS				11,974			11,974		U01	11,974	106
107	Section G - MISCELLANEOUS											107
108	Contributions	347						347		U99	347	108
109	Deposits and sales/fuel tax refunds	20,792						20,792		U99	20,792	109
110	Sale of property and merchandise	6,259						6,259		U11	6,259	110
111	Fines	2,566						2,566		U30	2,566	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	29,964	0	0	0	0	0	29,964	0		29,964	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Vinton						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,236,151	1,330,754	163,879	548,405	416,029	0	4,695,218	6,361,530		11,056,748	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt					300,000		300,000		A89	300,000	126				
127	Regular transfers in and interfund loans	798,586			148,479	27,522		974,587	45,750		1,020,337	127				
128	Internal TIF loans and transfers in				133,300			133,300	18,000		151,300	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	798,586	0	0	281,779	327,522	0	1,407,887	63,750		1,471,637	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,034,737	1,330,754	163,879	830,184	743,551	0	6,103,105	6,425,280		12,528,385	132				
133												133				
134	Beginning fund balance July 1, 2014	1,142,830	986,110	384,267	32,147	1,747,362	100,000	4,392,716	5,751,218		10,143,934	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,177,567	2,316,864	548,146	862,331	2,490,913	100,000	10,495,821	12,176,498		22,672,319	136				
137												137				
138												138				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Vinton							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	739,428	37					739,465		E62	739,465	2
3	Purchase of land and equipment		910					910		G62	910	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	20,500	2,356					22,856		E89	22,856	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	71,391						71,391		E24	71,391	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	5,405						5,405		E66	5,405	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	27,795						27,795		E32	27,795	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	864,519	3,303	0	0	0	0	867,822			867,822	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Vinton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	147,974	516,723					664,697		E44	664,697	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	486,577						486,577		E01	486,577	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	634,551	516,723	0	0	0	0	1,151,274			1,151,274	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Vinton							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,308						2,308		E32	2,308	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	7,728						7,728		E79	7,728	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	10,036	0	0	0	0	0	10,036			10,036	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Vinton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	246,595						246,595		E52	246,595	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	234,934	9,339					244,273		E61	244,273	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	394,402						394,402		E61	394,402	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	875,931	9,339	0	0	0	0	885,270			885,270	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		38,513	18,916				57,429		E89	57,429	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	655						655		E50	655	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	655	38,513	18,916	0	0	0	58,084			58,084	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Vinton						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	146,205						146,205		E29	146,205	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	102,290						102,290		E23	102,290	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	10,445						10,445		E25	10,445	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	45,309						45,309		E31	45,309	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	2,740						2,740		E89	2,740	171
172	Other general government — Current operation	40,000						40,000		E89	40,000	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	346,989	0	0	0	0	0	346,989			346,989	176
177	Section G — DEBT SERVICE				843,182			843,182			843,182	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	843,182	0	0	843,182			843,182	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	streets, sidewalk					859,905		859,905			859,905	184
185	equipment					564,930		564,930			564,930	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,424,835	0	1,424,835			1,424,835	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,424,835	0	1,424,835			1,424,835	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,732,681	567,878	18,916	843,182	1,424,835	0	5,587,492			5,587,492	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Vinton					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								355,380	E91	355,380	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								406,952	E80	406,952	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								4,263,004	E92	4,263,004	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								497,564	E81	497,564	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Vinton						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								2,553		2,553	242
243	Enterprise Capital Projects								114,087		114,087	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,639,540		5,639,540	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,732,681	567,878	18,916	843,182	1,424,835	0	5,587,492	5,639,540		11,227,032	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	238,843	523,754			6,512		769,109	251,228		1,020,337	255
256	Internal TIF loans/repayments and transfers out			151,300				151,300			151,300	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	238,843	523,754	151,300	0	6,512	0	920,409	251,228		1,171,637	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,971,524	1,091,632	170,216	843,182	1,431,347	0	6,507,901	5,890,768		12,398,669	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						100,000	100,000			100,000	263
264	Restricted	1,206,043	1,225,232	377,930	19,149	1,059,566		3,887,920			3,887,920	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	1,206,043	1,225,232	377,930	19,149	1,059,566	100,000	3,987,920			3,987,920	268
269	Proprietary								6,285,730		6,285,730	269
270	Total ending fund balance June 30, 2015	1,206,043	1,225,232	377,930	19,149	1,059,566	100,000	3,987,920	6,285,730		10,273,650	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,177,567	2,316,864	548,146	862,331	2,490,913	100,000	10,495,821	12,176,498		22,672,319	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Vinton

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62 20,500

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

2,128,008

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 17,000	29U \$	39U \$ 2,000	49U \$	49U \$	49U \$ 15,000	49U \$	I91 \$ 553
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T 5,995,552	24T	34T 1,044,822		44T	44T 4,950,730		I89 299,548
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Downtown	1,800,000		180,000	1,620,000				76,136
GO Refunding 2011	19U 665,000	29U	39U 215,000	49U 382,500	49U 67,500	49U	49U	I89 14,750
GO Refunding 2012	19U 645,000	29U	39U 75,000	49U 570,000		49U	49U	I89 9,408
GO 2013	19U 1,815,000	29U	39U 190,000	49U 1,625,000		49U	49U	I89 20,978
GO Loan	19U	29U	39U	49U	49U	49U	49U	I89
13.	300,000			300,000				
14.		29U	39U	49U	49U	49U	49U	I89
Total long-term debt	11,237,552	0	1,706,822	4,497,500	67,500	4,965,730	0	421,373

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

235,622,919

x .05 = \$

11,781,146

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		10,273,650	10,273,650

REMARKS

V98